

lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad.

Other property of lessee company.

SEC. 66. *Railroads.*

The Corporation Commission shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver or accounting officer, servant or agent of any railroad or steamboat company having any portion of its property or roadway in this State who shall refuse to attend before the said Commission when required to do so, or refuse to submit to the inspection of said commissioners any books or papers of such railroad company in his possession, custody or control, or shall refuse to answer such questions as may be put to him by said Commission, or order, touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days and shall be fined in any sum not exceeding five hundred dollars and costs; and any president, secretary, accounting officer, servant or agent aforesaid, so refusing as aforesaid shall be deemed guilty of contempt of such Commission, and may be confined, by order of said Commission, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

Powers of corporation commission in obtaining information.

Refusal to attend or to produce books and papers or to answer questions a misdemeanor.

Punishment.

Punishment as for contempt.

SEC. 67. *Corporation Commission to certify, etc.: when tax payable.*

The Corporation Commission shall, upon the completion of the assessments as directed in the preceding sections, certify an itemized list of the names of the various corporations assessed, together with the valuations assessed against each, to the Auditor of the State, and it shall be the duty of the Auditor to cause the State and pension tax levy to be computed thereon against each corporation so certified, and to furnish the State Treasurer with same for collection, and said list shall be a charge against the State Treasurer. All such taxes due the State shall be paid by the secretary or treasurer of any such corporation direct to the State Treasurer within thirty days after receipt of bill from the Treasurer of taxes due. The Corporation Commission shall also certify to the register of deeds of the county the total valuation as hereinbefore determined and apportioned by the Commission, and in case of corporate excess, to the county in which the corporation

Lists of corporations and valuations to be returned to auditor. Auditor to compute tax.

Collection by treasurer. List a charge against treasurer. Taxes payable within thirty days.

Certificate of valuation and apportionment to counties.